
ANALYSIS OF THE INFLUENCE OF AUDIT OPINION AND PROFITABILITY ON AUDIT REPORT LAG IN MANUFACTURING COMPANIES

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Abstract

The competitive capital market encourages companies to accelerate the issuance of audited financial statements. This study aims to analyze the effect of audit opinion and profitability on audit report lag in manufacturing companies in the basic and chemical industries, listed on the Indonesia Stock Exchange (IDX), in 2023. The method employed is a quantitative approach, utilizing multiple linear regression analysis. The results showed that the audit opinion had a significant effect on the audit report lag with a significant value of 0.004 and a t-count of 10.042. On the other hand, profitability did not have a significant influence on the audit report lag, with a significant value of 0.557 and a t-count of 0.593. The F test shows that audit opinion and profitability simultaneously affect the audit report lag with a significant value of 0.000. However, the determination coefficient (R^2) test showed that these two variables only contributed 1.1% to audit report lag, while 98.9% was influenced by other factors not studied in this study.

Keywords: audit opinion, profitability, audit report lag, indonesia stock exchange.

Abstrak

Pasar modal yang kompetitif mendorong perusahaan untuk mempercepat penerbitan laporan keuangan yang diaudit. Studi ini bertujuan untuk menganalisis pengaruh opini audit dan profitabilitas terhadap keterlambatan laporan audit pada perusahaan manufaktur di sektor industri dasar dan kimia, yang terdaftar di Bursa Efek Indonesia (IDX), pada tahun 2023. Metode yang digunakan adalah pendekatan kuantitatif, dengan menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa opini audit berpengaruh signifikan terhadap keterlambatan laporan audit dengan nilai signifikansi 0,004 dan t-hitung 10,042. Di sisi lain, profitabilitas tidak berpengaruh signifikan terhadap keterlambatan laporan audit, dengan nilai signifikansi 0,557 dan t-hitung 0,593. Uji F menunjukkan bahwa opini audit dan profitabilitas secara simultan mempengaruhi keterlambatan laporan audit dengan nilai signifikansi 0,000. Namun, uji koefisien determinasi (R^2) menunjukkan bahwa kedua variabel ini hanya berkontribusi 1,1% terhadap keterlambatan laporan audit, sedangkan 98,9% dipengaruhi oleh faktor lain yang tidak diteliti dalam studi ini.

Kata kunci: opini audit, profitabilitas, keterlambatan laporan audit, bursa efek Indonesia.

INTRODUCTION

In the fast-paced world of the capital market, companies trading on the Indonesia stock Exchange (IDX) are under pressure to boost the quality of their audited financial reports and get them out the door more quickly. These reports act as essential guides for investors and other decision-makers, helping them grasp a company's financial health, operational performance, and cash flow dynamics. The Financial Services Authority (OJK) has set clear rules requiring companies to file their annual reports within four months of the fiscal year closing. Still, delays do happen from time to time, as seen with companies like PT.Gudang Garam Tbk (GGRM) and PT. Astra Internasional Tbk (ASII), which ran into issues due to switching auditors and the economic turmoil brought on by the pandemic.

In the world of auditing, the kind of opinion an auditor gives can really influence how long it takes to finalize and release audit reports what we call audit report lag. Essentially, an audit opinion is the auditor's professional take on whether a company's financial statements are accurate and fairly presented. Beyond that, a company's

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profitability often plays a big role in the audit timeline; profitable businesses typically breeze through the process more quickly than those struggling with losses. Auditors tend to be more thorough and cautious when handling companies that are in the red, which can end up stretching out the audit considerably.

This study zeroes in on manufacturing firms operating in the basic and chemical sectors, specifically those listed on the Indonesia Stock Exchange (IDX) that have run into delays when filling their financial reports over the past three years. We opted for 2023 as the timeframe to capture the most current and pertinent information available. On top of that, the rules around submitting financial statements are laid out in the Bapepam Decree, which stipulates that companies must deliver their audited reports no later than 120 days after the end of their fiscal year.

An audit essentially acts as a thorough and impartial examination that an independent auditor performs on a company's financial reports. This process ensures that the reports comply with the relevant accounting standards and allows the auditor to deliver fair and accurate assessments. As more companies go public, the need for these financial audits has grown significantly, which means auditors and the companies involved must find ways to make the whole process smoother and the faster to keep up with required regulatory timelines.

Building on the background we've already laid out, this research is designed to explore how audit opinions and a company's profitability affect the delays in issuing audit reports for manufacturing firms listed on the IDX. Additionally, it's hoped that this study will help advance the fields of accounting and auditing, while also serving as a practical resource for auditors, company executives, and stakeholders to boost the efficiency of financial report submissions.

LITERATURE REVIEW

Agency Theory

Agency theory explains the dynamics between company management, who act as agents, and the owners of the company, who serve as principals, within the framework of business operations. An agency relationship is established when one or more individuals (leaders) engage other individuals (agents) to provide services, thereby granting decision-making authority to the agency. This relationship is initiated when shareholders designate an agent or manager to oversee and make decisions for the company.

Supriyono, R.A. (2018) describes agency theory as a framework involving a contractual relationship between a principal and an agent. This theory explains a contract in which one or more principals hire an agent to carry out various tasks, giving the agent the power to establish policies or make decisions that are considered highly advantageous for the principal. The main goal of this arrangement is to enhance the company's profits while minimizing the tax liability through tax avoidance strategies. This relationship is based on the assumption that agents have the ability to act on behalf of the principal and make decisions that are most beneficial for them.

Audit

An audit entails the collection and assessment of evidence related to the financial figures of an organization to determine and report its compliance with established standards. Audit standards cover elements of professional quality such as expertise, objectivity, requirements, reporting, and evidence. These guidelines are intended to help auditors carry out their duties and maintain professionalism during financial statement audits. In essence, auditing is a systematic process focused on gathering and evaluating the extent of statements concerning various activities and events.

Audit Report Lag

Audit Report Lag Refers to the duration required to complete the Company's Audit Report, calculated from the date of closing the book to the date of issuance of the opinion or audit report. *Audit report lag* refers to the period of time taken by the auditor in completing the audit process until the publication of the audit report, measured in days from the date of closing the company's books, December 31, to the time in which the audit report is signed. For example, Company A's fiscal year ended on December 31, 2011. Company A underwent an audit conducted by auditor A, and the independent auditor's report was released on March 5, 2012. Duration *audit report lag* the

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company serves as a criterion for evaluating the quality of its information; *audit report lag* prolonged indicates reduced relevance of the information presented, Sultana et al., (2015).

Profitability

Profitability can be defined as a company's capacity to create profits or earn profits from income related to assets, equity, and sales based on a measurement. The capital owned by the company contributes to these profits. Profitability, which indicates the ability of an entity such as a company or organization to generate profits from business activities after deducting all relevant costs, is a key indicator of a company's success.

Thinking Framework

In this study, the independent variable (X1) and profitability (X2) will be the main focus, while the framework will outline the correlation patterns in the variables studied and the dependent variable (Y). In this context, the independent variable to be analyzed is "Audit Report Lag (Y)".

Sugiyono (2019) stated that the framework of thinking is the foundation, an orderly system, as well as a correlation in targets and basic principles that can support the achievement of uniform standards. In addition, the framework also explains the characteristics, functions, and limitations in accounting, finance, and financial statements. In this study, a framework of thinking was applied in identifying whether there was an "effect between Audit Opinion (X1) and Profitability (X2) on Audit Report Lag (Y)."

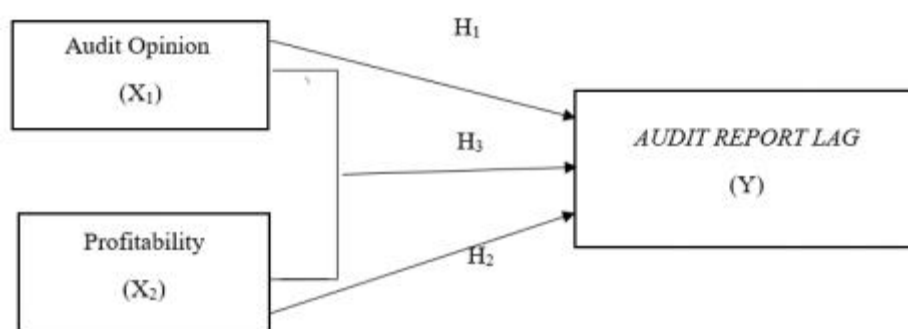


Figure 1. Conceptual Framework

Hypothesis

Sugiyono, (2019), a hypothesis is a provisional conclusion to the formulation of a problem in a study. The formulation of the problem is presented in the form of a question sentence and aims to provide direction and guidance regarding the core of the problem and the purpose of the study. The hypotheses proposed in this study are:

H1: "Audit opinion (X1) has a significant effect on audit report lag (Y) partially."

H2: "Profitability (X2) has a significant effect on audit report lag (Y) partially."

H3 : "Audit opinion (X1) and Profitability (X2) have a significant effect on audit report lag (Y) simultaneously."

RESEARCH METHODS

Type of research

This study implements a mixed approach. The mixed approach is a method that integrates qualitative and quantitative methods at the study stage in obtaining more objective, valid, and reliable data. One of the independent variables in the study, the "audit opinion (X1)", was converted into a quantitative form using indicators, although it did not utilize proxies that combined indicators with a qualitative approach. Quantitative data, which is also secondary data in numerical format, are analyzed in this study. Independent variables play a role in influencing other variables, where in this study the audit opinion (X1) and profitability (X2) are used. Meanwhile, the dependent variable is a variable that is explained or influenced by an independent variable, namely Audit Report Lag (Y).

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The population in this study includes all the objects that are the focus of the study, not just the number. This research focuses on manufacturing companies in the basic and chemical industry sectors listed on the IDX in 2023. Samples were selected using the purposive sampling technique, part of non-probability sampling, with certain criteria. These criteria include: (1) industrial and chemical manufacturing companies listed on the IDX in 2023, (2) companies that do not include independent auditor reports, and (3) companies that do not provide financial statements for the 2023 period.

Multiple Linear Regression Analysis

Multiple linear regression analysis is an analytical method applied in overcoming the problems in this study. This method is applied in measuring the impact of two independent variables on two dependent variables. The equation below is used to build a regression model:

$$Y = \alpha + \beta_1 OPINION_1 + \beta_2 PROF_2 + \varepsilon \dots\dots\dots 1$$

Information:

- Y : Audit Report Lag
- a : Constant
- β : Regression Coefficient
- OPINION : Audit opinion
- PROF : Profitability
- ε : Error standard

This section outlines briefly the research subject and object, variable operationalization, population and samples, the sampling method, and the statistical test applied in the research.

Hypothesis Test

Simultaneous Test (Test F)

Simultaneous tests, according to Ghozali (2018), serve to identify whether independent variables together have an impact on dependent variables. The F test is used to evaluate the overall influence of independent variables on dependent variables. The criteria in the F test are as follows:

- a. The null hypothesis (H0) is rejected and the alternative hypothesis (H1) is accepted if the significance value $F < 0.05$, which indicates that all independent variables have a significant impact on the dependent variables.
- b. H0 is accepted and H1 is rejected if the significant value $F > 0.05$, which means that the dependent variable does not experience a significant impact from all independent variables.

Partial Test (t-Test)

The t-test is used to evaluate hypotheses in research related to the influence of each independent variable on the dependent variable individually. If the t-value exceeds 1.96, then the effect is considered significant, while if the t-value < 1.96 , the effect is not significant. Regression tests usually use a significance level of 5% ($\alpha = 0.05$). The criteria in the t-statistical test are as follows:

- a. H0 is accepted and Ha is rejected if the significance value of the t-test > 0.05 , which indicates that there is no relationship between the independent variable and the dependent variable.
- b. There is an influence between the independent variable and the dependent variable if the significance value of the t test < 0.05 .

Determination Coefficient Test (R²)

According to Ghozali (2018), the determination coefficient (R²) is an indicator that reflects the extent to which the model is able to explain variations in dependent variables. The R² value ranged from 0 to 1, where a low R² value indicated that the independent variable had little influence on the dependent variable. If there is a significant difference between the variables in the study, then one independent variable can provide almost all the information needed in the cross-data analysis.

RESULTS

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Descriptive Statistical Analysis

The independent variables used in this study were explained through "descriptive statistical analysis". Descriptive analysis provides data related to the total sample in N, as well as provides an elaboration related to the data through *min*, *max*, *mean*, and standard deviation scores for each variable, namely "audit opinion (X1)", "profitability (X2)", and "audit report lag (Y)". The findings of the descriptive analysis can be observed in table 1:

Table 1. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Opinion	40	1.00	5.00	1.5250	0.96044
Profitability	40	0.00	0.66	0.0576	0.10425
Audit Report Lag	40	38.00	99.00	79.9000	15.08744
Valid N (listwise)	40				

The data obtained by the researcher has been disseminated in accordance with the explanation that has been conveyed by the previous author:

- a. The Audit Opinion variable (X1), from the data can be described that the min score is 1.00 while the max score is 5.00, the mean score of the Audit Opinion (X1) is 1.5250 and the Standard deviation of the Audit Opinion data (X1) is 0.96044.
- b. The Profitability variable (X2), from the data can be described that the minimum value is 0.00 and the maximum score is 0.66, the mean score of Profitability (X2) is 0.0576 and the Standard deviation of the Profitability data (X2) is 0.10425.
- c. The Audit Report Lag (Y) variable, referring to the data, can be described as a min score of 38.00 and a max score of 99.00, a mean Audit Report Lag (Y) value of 79.9000 and a standard deviation of the Audit Report Lag (Y) data of 15.08744.

Multiple Linear Regression Analysis

This study utilizes multiple linear regression analysis to examine the influence of audit opinion variables and profitability on the delay in submitting audit reports in manufacturing companies in the basic and chemical industries listed on the IDX in 2023. The results of data analysis using SPSS show that there are various regression findings, which can be observed in table 2:

Table 2. Multiple Linear Regression Analysis

Coefficients ^a					
Type	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	79.416	4.313		18.412	0.000
Audit Opinion	0.112	0.679	0.007	0.042	0.004
Profitability	4.179	3.914	0.097	0.593	0.557

a. *Dependent Variable: Audit Report Lag*

Referring to the table that has been presented, the regression equation can be explained as follows:

$$Y = 79.416 + 0.007 X_1 + 0.097 X_2 + e$$

The results of the regression equation obtained through multiple linear regression analysis have been shown above. The findings explain that the constant score obtained is 79,416 with a positive sign, which indicates that the duration of the audit report can increase significantly when the opinion and profitability of the audit are at the same

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level (0). Based on the results of the study, the regression coefficient for "audit opinion (X₁)" was recorded at 0.007, while the regression coefficient for "profitability (X₂)" reached 0.097. Thus, the coefficient of "profitability (X₂)" of 0.097 is higher than the regression coefficient of "audit opinion (X₁)" which is only 0.007.

Hypothesis Test

Partial Test Results (t-Test)

The influence of each independent variable on the dependent variable in the individual context can be evaluated through the t-statistical test. In this study, the criteria applied is a significance level of < 0.05 if the t-score exceeds the t-table, then "H₀ is rejected" and "H₁ is accepted". If the t count is greater than the t table, "H₀ is rejected" and "H₁ is accepted".

The following is an explanation of table 4.3 which shows the findings of the partial test (t):

a. Effect of "Audit Opinion (X₁)" on "Audit Report Lag (Y)"

The partial test of the audit opinion variable showed a significance score of $0.004 < 0.05$. Then, the t-score was recorded at 10.042, while the t-score of the table was 1.686. The findings indicate that the t counts exceed the t table, which makes the "null hypothesis (H₀) rejected" and the "alternative hypothesis (H₁) accepted". Thus, it can be described that "audit opinion (X₁)" has a significant impact on the partial context of "audit report lag (Y)".

b. Effect of "Profitability (X₂)" on "Audit Report Lag (Y)"

The partial test of the profitability variable showed a significance score of $0.557 > 0.05$. The t-value was recorded at 0.593, while the t-score of the table was 1.686. The findings indicate that t counts are greater than t tables, so "hypothesis zero (H₀) is accepted" and "alternative hypothesis (H₁) is rejected". Thus, it can be concluded that there is no significant influence between the variable "profitability (X₂)" and the variable "audit report time (Y)".

Simultaneous Test Results (Test F)

The statistical test F is essentially used in determining whether all independent variables in the model have a simultaneous impact on the dependent variables. The findings from the F test can be observed in table 3:

Table 3. Simultaneous Test Results (Test F)

ANOVAa					
Type	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	86.731	2	43.366	0.18	.000b
Residual	8892.869	37	240.348		
Total	1702.405	40			

a. *Dependent Variable: Audit Report Lag*

b. Predictors: (Constant), Profitability, Audit Opinion

Table 3 presents the findings from the F statistical test, which describes the F score of 0.18 and the F score of the table 3.251, as well as the comparison of probability scores of $0.000 < 0.05$. Thus, it can be explained that the variables "audit opinion (X₁)" and "profitability (X₂)" have an influence on the "duration of the audit report (Y)".

R² Determination Coefficient Test Results

Coefficient of determination, as explained by Ghozali, (2018) Describing the capacity of a model can describe the impact of independent variables on dependent variables. The findings of this study can be observed in table 4.5:

Table 4. Determination Coefficient R² Results

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.165a	.40	.011	2.26050

a. *Predictors: (Constant), Profitability, Audit Opinion*

Referring to the analysis carried out through the use of the SPSS program, Table 4. indicates that the determination coefficient, which is 0.011, explains that the variables "audit opinion (X₁)" and "profitability (X₂)" contribute to

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the "audit report lag (Y)" which is 1.1%, while other variables influence the "audit report lag (Y)", so the hypothesis is accepted.

DISCUSSION

Effect of Audit Opinion (X1) on Audit Report Lag (Y)

The results of the analysis show that the audit opinion (X1) has a positive and significant impact on audit report lag (ARL), with a regression coefficient of 0.112, a t-value of 10.042, and a significance of $0.004 < 0.05$. This means that the type of audit opinion affects the duration of the completion of the audit report. Companies with a fair opinion without exception tend to experience a longer audit process than those with a fair opinion with an exception. This finding is in line with the study of Dedewi & Yusuf (2023), which states that the auditor's opinion has an effect on the delay in the audit report.

Effect of Profitability (X2) on Audit Report Lag (Y)

Profitability did not have a significant effect on the delay of the audit report, with a t-value of $0.593 < t$ table 1.686 and a significance of $0.557 > 0.05$. These findings support the study by Rafi & Putra (2023), which states that profitability does not affect audit report lag. Many other factors such as company size, business complexity, and regulations play a greater role in determining the duration of an audit.

The Simultaneous Effect of Audit Opinion (X1) and Profitability (X2) on Audit Report Lag (Y)

Simultaneous analysis showed that audit opinion (X1) and profitability (X2) together had a significant effect on audit report lag, with an F value of $0.18 < F$ table 3.251 and a significance of $0.000 < 0.05$. An Adjusted R Square of 1.1% indicates that these two variables contribute little to audit report lag, while other factors are likely to be more dominant in influencing audit report delays.

CONCLUSION

The results of this study show that the audit opinion (X1) has a significant effect on the audit report lag (Y), with a significance value of 0.004 which is smaller than 0.05 and t count 10.042 which is greater than t table 1.686. This means that the better the audit opinion given, the faster the audit report will be completed. On the other hand, profitability (X2) did not have a significant influence on audit report lag, as evidenced by a significance value of 0.557 which is greater than 0.05 and a t-count of 0.593 which is smaller than t table 1.686. This means that the company's profitability level does not determine the speed of preparing the audit report. The results of the F test show that simultaneously, audit opinion and profitability together affect the time of preparing the audit report, with an F value of 0.18 and a significance of 0.000 which is less than 0.05. However, based on the determination coefficient (R^2) test, these two variables only contributed 1.1% to the variation in audit report lag, while 98.9% was influenced by other factors not studied in this study.

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